G R S IX-5]

Previous references

1 Secret Reserve.

File No 56 2049

Serial Nos 41, 49, 85 & 108

192 c-21

(Mad (

Later references

Mad 79-31 (246)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 41, 49, 85 & 108

Part B for Numerator 421

SUBJECT

85(108) Jo A C Chatterjee 21

2899 9 10 21

Appointment of Legal Assistant

the Rules thereof Court Fees

by the Madras Govt. Gazette

Mad Ath. Dis R

WD 1 [illegible] GPE—14,628—20-7-21

2 12 - 21 - 0 21 Mad 3821

1920

From The Secretary Commissioner
Chitaldrug Division

To The Secretary to Government
Revenue Department
Bangalore

Dated 21 Dec

Despatched

Received 24 DEC 1920

General No Rule 17 (2) (c) (i)
No.

Enclosure No 1 to III

Re question of grant may
sanction of Govt may
be obtained to
enclosed draft Rules
and bye laws framed
by the Honorary Town
Municipal Commissioner for the town
of Kadur

---

1) Similar rules framed in the case of Municipalities
Chickmagalur & Chickaballapur municipalities
have been under working the hope may perhaps arise
& the disposal of those cases shd.
12/1/21

Fair
11/1/1921
Sec

2) The rules may be scrutinized
in the reference above
to be adopted, & returned

Dy 20/1/21

Office of the Deputy Commissioner,
Chitaldrug District.
Dated Chitaldrug, 21st December 1920

From

C. Venkata Rao Esquire B.A.,
Deputy Commissioner,
C H I T A L D R U G.

To

C. Aravamudiengar Esquire B.A.,B.L.,
Secretary to the Government of
H. H. the Maharaja of Mysore,
Revenue Department, Bangalore.

D W 2 4 9 3 6
25-12-20
Rl-98-19—32
Rl-S-6-20—41

Sir,

I have the honor to forward herewith letter No. 41 dated the 2nd instant from the President of Harihar municipality submitting the draft rules and bye-laws framed by the Harihar town municipal council regarding the levy of professional tax and to request that in the circumstances represented therein, sanction of Government may kindly be obtained thereto at an early date.

The notice served on the townspeople and copy of the resolution of the council are also sent herewith for reference.

I have the honor to be,
S I R,
Your most obedient servant,

Deputy Commissioner,
Chitaldrug District.

S.V.

G R. S. III-2,

General and Revenue Secretariat | File No. 56 of 1920.

Serial No

(Rule 128—c)

The draft rules framed by the Harihar Town Municipal Council under sec 46(1) re levy of professional tax are mere copies of similar rules recently received in the case of Mysore city, & Hence the draft rules will have to be returned to the muni. Cl. for submission of revised rules as can called for in those cases with the same observations viz —

I) Rule 3 is superfluous & may be omitted, Rule 12 being inserted in its place

II) Rule 14 is ultra vires as no fine can be levied under sec 46

III) Rules 7, 8, 10 & 11 have to form part of the bye laws under sec 48(j) as they relate to supply of information re liability to the tax

But the present muni Cl unlike the other muni Cls, have also drawn up separate bye laws under sec 48(j) numbering 5 in all of which the first 4 relate only to Rule 7 referred to above & does not provide for other matters corresponding to those comprised in the other rules viz 8, 10 & 11 framed by the muni Cl under sec 46(1) Hence observation (III) above, has to be suitably modified in the

NOTE—Contn sheet.

w936
3356 853-2

G R. S. III-2,

General and Revenue Secretariat | 16 File No. 56 of 1920.

Serial No	
	present Case Bye laws 5 framed under Sec. 184) became altogether ultra vires as it is based on Rule 14 framed under Sec 46(1) Subd for orders
	4/2/21 Please submit with draft above, the remarks regard to above.
	draft subd accordingly
	4/2/21 Done -
46	To D.C Chikaldong. re R 9769 of 9 3-21 Calls for revised, Bye laws for reasons given.
	From the Issue Officer. re C 175 and 20-21 of 14-5-1921 submits revised Bye-laws as called for
	Similar rules & not Similar Bye laws appear to have been framed in the Case of the Chikaldong Town re R 11343 of 11-4-1921 the reference marked "in the above" in another Connection not readily traceable. Subd for orders
	A copy of the Secretariat rules & bye laws in some other Can should be put up for Comparison
	7-6

Dumbled Sen case
and (182-W)-2
ref. to Sen dept
dy no 105
10/5/21

Note—Contn sheet.

G R S III-2,

General and Revenue Secretariat | M l File No. 56 of 1920

Serial No

No bye laws of the Rural Areas yet been framed — Similar revised bye-laws received in respect of the Mysore and Tumkur Town have been worked up & submitted to Govt very recently. The return of these cases with orders may be awaited —

M l 128 — 20
73 — 20.

K.
30/6/21

The rules and bye laws as sanctioned in the three cases now pertg (Mysore & Tumkur) may be sent to the M l Council also and they may be asked to revise the present proposals after a comparison with the latest rules & bye laws

(The second Member)

Read from the file — this was on 28/9/21 — this was linked with the Mysore City file — bye laws

28/9/21

The file relating to Mysore City bye laws was sent for & has been traced. The bye laws and rules have been modified in accordance with those

NOTE—Contd sheet.

delay should have been avoided

30/9/1921

G R S III-2]

General and Revenue Secretariat.

File No 56 of 1924

Serial No

framed by the Hyme of the el Fee approved by Govt.
A draft L.O. Sanctioning them is put up for approval

Secy)

3rd member)

108 Dy Commr Chittagong
L 2899 G 1st 11 24
Approves with slight modification the rules of Bye laws framed by the Haridhan Town Int. Council

NOTE—Contn. sheet

Draft Bye-laws framed by the Harbour Town Municipal Council under Sec 48(4) of the Municipal Regulation VII of 1906 and the rules framed under Sec 46(1) of the said Regulation

I On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf, (i) every person exercising any profession, art trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing in the form appended to the rules showing his income or profits for the required year or years

the Municipal Council or such person or persons authorised by them in this behalf, may in like manner require every

(ii) the owner or occupier of any building or land within the Town Municipal limits to furnish within 30 days of the receipt of the requisition a list in writing containing

third days after the receipt of

containing the names of all persons occupying such building or land and specifying the profession art trade or calling, office or appointment of every such person

(4) Every employer or the head or Secretary of any public or private office or of firm or Company shall the 15th July of every year furnish within a specified time (a), a list in writing of the names of all persons in his employ or in the employ of such office, firm or Company, with a statement of the salary or income of each of the persons

(b) to furnish the above particulars in regard to any incorporated Company for of which such employer, head or Secretary as the case may be, is the agent

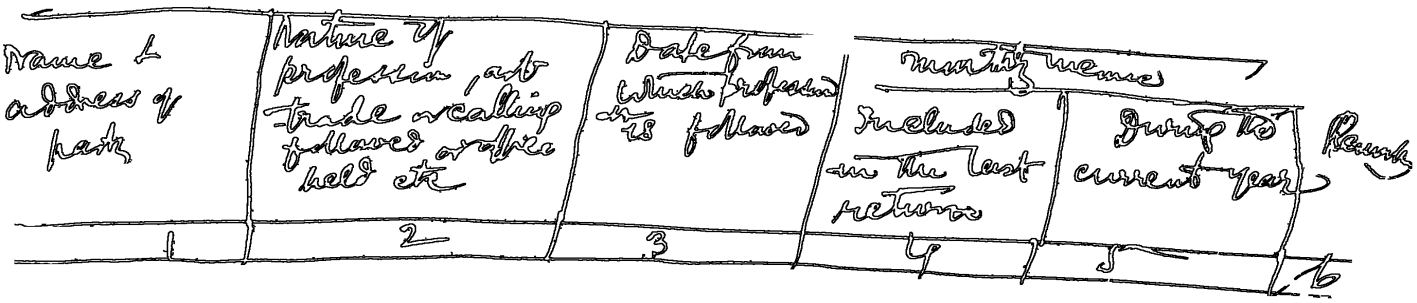
(5) notwithstanding anything in the rules, every person commencing to exercise any profession art trade, or calling or to hold any office or appointment in the Town

Municipal limits who has not been required to furnish a return under By-law 1 shall within thirty days of so commencing give information of the fact to the President Town Municipal Council

IV Every person liable to the tax, who shall change either the designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within thirty days of such change, give information thereof to the President of the Town Municipal Council

V Failure to furnish the required information or furnishing information which is untrue shall be punishable with fine which may extend to $25.00 Hundred Dollars and in the case of a return furnished by ..... under bylaw framed by the municipal of Bombay under sec 48(ii) of the Bombay Act or this bylaw to tax or profession, trades, arts and callings and offices and appointments

for the Year ——— ~



Draft -

Sec 139(1) Proviso (b) / 3 (ii)

Due Revised / Belated

Ans

Jaora

Municipality

Draft Rules for the assessment of a tax on Professions, trades and callings and on offices and appointments

Draft Rules framed under Section 46(1) of the Mhow Municipal Regulation for the assessment of a tax on Professions trades and callings and on offices and appointments

---

(1) In the rules the word "Person shall include a Firm Company or association

(2) Every person who within the Jaora town ~~carries on~~ exercises any profession art trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the Schedule appended to these rules shall pay tax at the rate specified in the said Schedule as payable by persons of the class in which such person is placed

(3) The tax shall be payable half-yearly ~~in each year~~ in advance in such ~~instalments~~

and hereon in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Income Tax Regulation and bylaws framed under Sec 4 (f) thereof.

(4) No person shall be liable to tax under these rules in respect of any half-year in which he has carried on a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

(5) The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm company or association or family

(6) When a person carries on more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources

(7) On or before the 1st January and 1st July every year an assessment list in the form appended shall be prepared the Procedure laid down in Sections 63 & 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply Municipal Boundaries in respect of assessment of the tax This list will be subject to revision half-yearly or yearly ~~[illegible]~~ as may be decided by the Council

(8) (1) Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the tax assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession art, trade or calling or office or appointment has been given to the President of the Municipal Council, and that no remission

remission or refund shall take effect for any period previous to the day of the delivery of such notice

(4) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him

Schedule III

(Section 59, clause (g)) Trade or Arts, Professions, Trades and Callings

Class I

Every person holding any office or appointment, public or private or employment in any capacity whose pay salary or pension amounts to Rs 2000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2000 a month or upwards —

yearly ✓

(1) Carrying on business as a company ----

(11) Alokars Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors Shipowners, Boat-owners, Auctioneers

Rs 100/-

yearly

and Commission Agents -

(III) Bankers, Money lenders Money-changers and Pawn-brokers,

(IV) Editors and Proprietors of news-papers,

(V) Dubashes Underwriters Brokers and Dealers in Securities, Shares or Bill of exchange, - - - Rs 100 —

(VI) Practising Barristers Advocates, High Court Vakils, Solicitors Attorneys, Pleaders and Law Agents,

(VII) Practising Medical Practitioners of all kinds including Hakims and Vaidyas,

(VIII) Dentist and Veterinary Surgeons,

(IX) Architects and Civil Engineers,

(X) Owners and Farmers of Markets, and Toll Farmers,

(XI) Keepers of Hotels Lodging houses boarding houses or Billiard Saloons;

XII Builders and Surveyors

XIII Owners of Mills, Warehouses Printing-Presses, Oil Presses, Cotton-Presses and other Presses and factories of all kinds

XIV Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies Musicians and Dancers,

XV Dealers in animals or Vehicles, and owners or keepers of livery stables or hackney carriages, } Rs 100 yearly

(XVI) Architects

Class II

Every person described in class I whose pay, salary or pension amounts to or whose income is estimated to amount, to Rs 1500 a month or upwards ——— } Rs 75

Class III

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs 1000 a month or upwards - - - - - Rs 50

Class IV

Every person described in class I whose pay salary or pension amounts, or whose income is estimated to amount, to Rs 500 a month or upwards - - - - - - Rs 25

Class V

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 300 a month or upwards - - - - Rs 12

Class VI

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 200 a month or upwards - - - - Rs 8

Class VII

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 100 a month or upwards - - - - Rs 4

Class VIII

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 50 a month or upwards —— Rs 2

Class IX

Every person described in class I whose pay, salary, or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards Re 1

Note — The above classification is subject to the following provision namely,

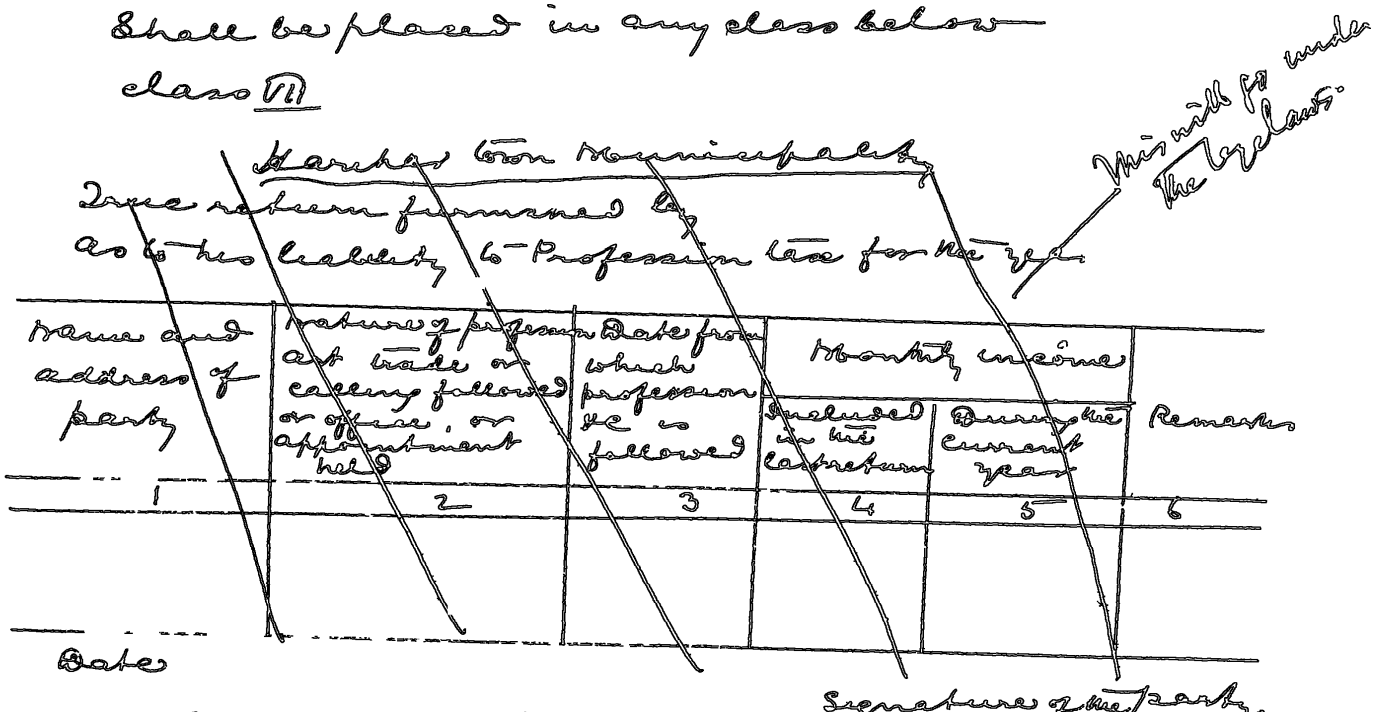
Proviso 1 — No owner of a cotton Press shall be placed in any class below class IV

Proviso 2 — No wholesale trader, Ship-owner, Banker, Merchant, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or Factory owner shall be placed in any class below class V

Proviso 3 — No Abkari Renter (other than a native liquor shop-keeper), Editor or Proprietor of a newspaper underwriter, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no first grade pleader

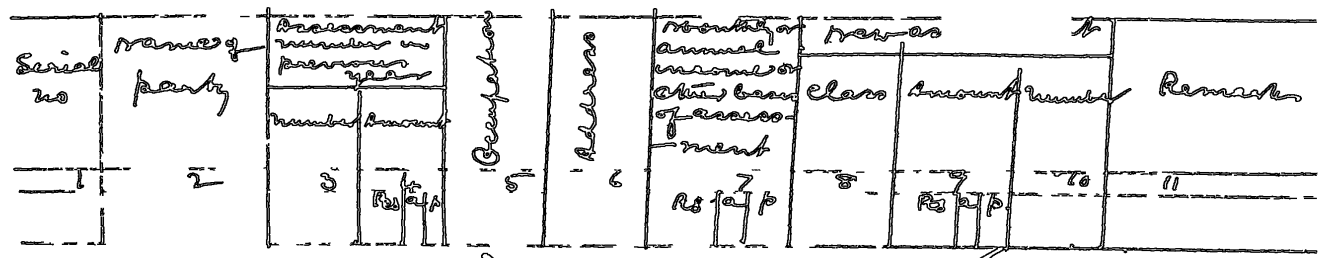
Pleader, Mahomedan Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below class VI

Proviso 4 — no Boat-owner, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or farmer of a Market, Toll-farmer, Keeper of a hotel, Lodging-house, Boarding-house or Billiard-Saloon, and no Banker, Surveyor or owner of a warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below class VII

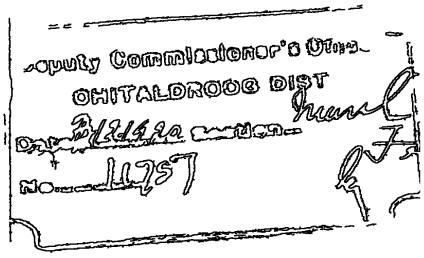


Profession tax assessment list

Division no -



Draft



The President
Harihar Municipality

To

The Revenue Secretary
to the Government of Mysore
Bangalore

Through the Deputy Commissioner
Chitaldrug District

No 41
Dated 2nd December 1920

Sir,

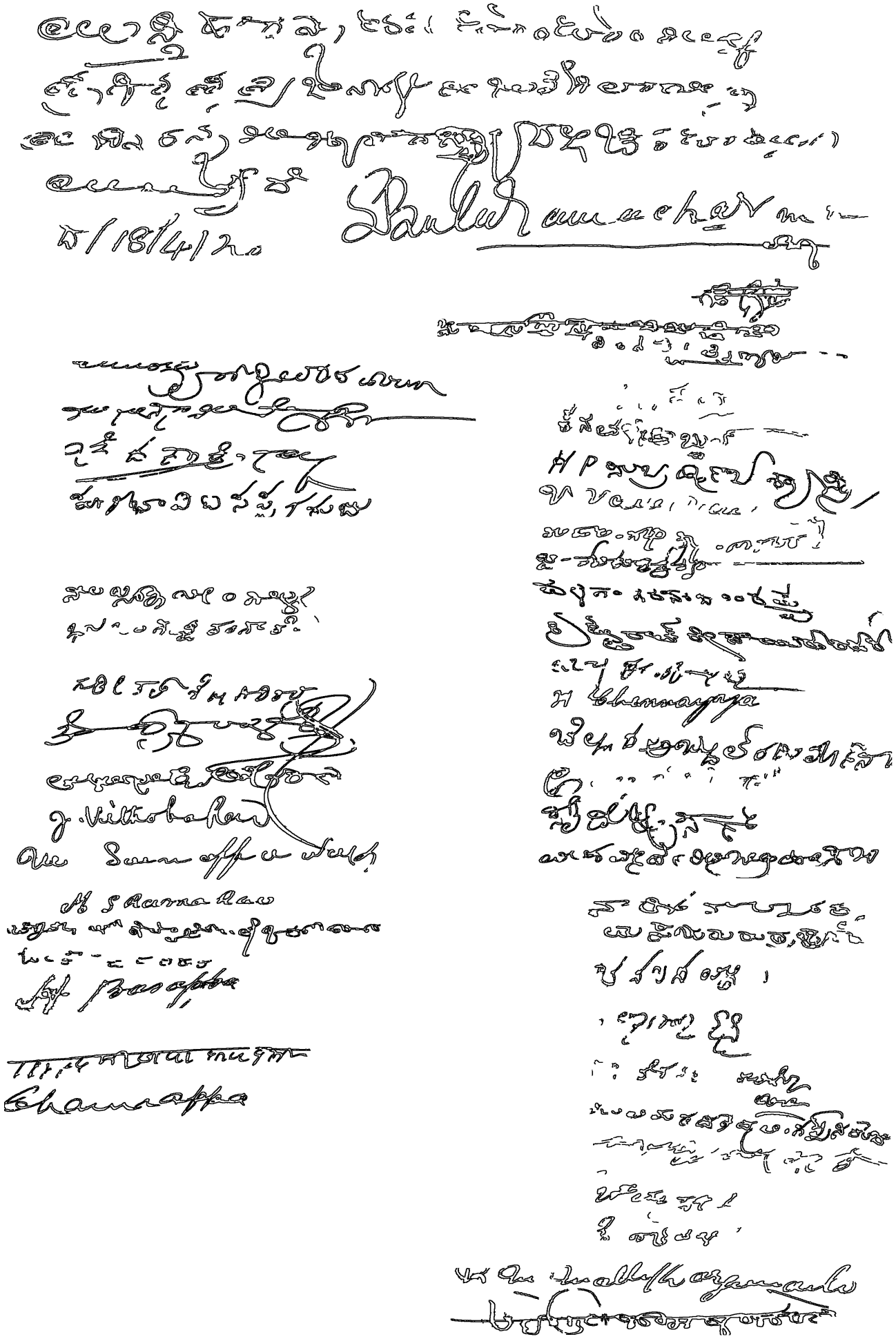
In reference to Government order No. 4050-60 Rev 98-19-1 Dated 23rd September 1919, I have the honor to state, that the draft Rules and Bye-laws framed was published in the Municipality allowing one months' time for the raising of objections if any; but no objection was received

received and the same was placed
before the Council the Subject
was adjourned for 2 meetings and
in the 3rd meeting all the members
agreed to take on professions tax and
approved the Rules and Bye-laws
except 3 members

Copy of the resolution of the
Municipal Council, is enclosed
herewith

As the majority of the members
have approved the Rules and Bye-laws
the same is herewith submitted
for kind Sanction

I have the honor to be
Sir
Your most obedient servant
[illegible]
President
C.S.



Monthly meeting proceedings of Harihar Municipality held on the 30th July 4 20

Sri G Sreenivasappa President (a)
Deputy Amildar

Present Sri P Shankernaik Vice President

	Present	absent
Ex-officio members	1	2
Non-official members	7	4

ಈ ಹೊತ್ತಿಗೆ ಅಧ್ಯಕ್ಷರು ಬಂದಿಲ್ಲವಾದ್ದರಿಂದ ಉಪಾಧ್ಯಕ್ಷರು ಸಭೆಯ ಕಾರ್ಯವನ್ನು ನಡೆಸಿಕೊಡಬೇಕೆಂದು ಕೋರಿದರು.

ಅಜೆಂಡಾದಲ್ಲಿ ಸೂಚಿಸಿದ ವಿಷಯಗಳನ್ನು ಕುರಿತು ಚರ್ಚೆ ನಡೆಯಿತು. ಅವುಗಳಲ್ಲಿ ಕೆಲವು ವಿಷಯಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಕೆಲವು ಸದಸ್ಯರು ಕೆಲವು ಸಲಹೆಗಳನ್ನು ಕೊಟ್ಟರು. ಅವುಗಳಲ್ಲಿ ಕೆಲವು ಸಲಹೆಗಳನ್ನು ಒಪ್ಪಿಕೊಳ್ಳಲಾಯಿತು. ಕೆಲವು ಸಲಹೆಗಳನ್ನು ಒಪ್ಪಿಕೊಳ್ಳಲಾಗಲಿಲ್ಲ. ಅವುಗಳ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ.

ಅಜೆಂಡಾ ನಂ 1 ಪೌರಸಭೆಯ ಸಭೆಯ ಕಾರ್ಯವೃತ್ತಾಂತವನ್ನು ಓದಿ ಸಹಿ ಮಾಡಿದ್ದು ಸರಿಯಾಗಿದೆಯೆಂದು ಒಪ್ಪಿಕೊಳ್ಳಲಾಯಿತು.

ಅಜೆಂಡಾ ನಂ 2 ಪೌರಸಭೆಯ ಸಭೆಯ ಕಾರ್ಯವೃತ್ತಾಂತವನ್ನು ಓದಿ ಸಹಿ ಮಾಡಿದ್ದು ಸರಿಯಾಗಿದೆಯೆಂದು ಒಪ್ಪಿಕೊಳ್ಳಲಾಯಿತು.

ಅಜೆಂಡಾ ನಂ 3 ಪೌರಸಭೆಯ ಸಭೆಯ ಕಾರ್ಯವೃತ್ತಾಂತವನ್ನು ಓದಿ ಸಹಿ ಮಾಡಿದ್ದು ಸರಿಯಾಗಿದೆಯೆಂದು ಒಪ್ಪಿಕೊಳ್ಳಲಾಯಿತು.

(Sd.) P Shankaranand

Vice President

Copy,

Secretary

President

G R S VI—G/32]

SUBJECT

Diary No of letter replied to 4936

General and Revenue Secretariat

(Mail)

, *the* 191

Date of issue 9.3.24

Signed by Sd/- H.H. the Raja Saheb

Section M(A)

File No 56-20

Serial No 640

No. R 9969 dt 9.3.24

To The Secretary Govt of Travancore

Sir

With reference to your letter no Refce 175 mil/20-21 dt 21.12.23 submitting for sanction of the rules framed by the Travancore Naval Council for the levy of taxes on professions arts trades & callings under sec 4 (i) of the Naval Regn Act (24) 1919 and framed by the Naval Council under sec 4 (2) of the Naval Regn Act

over

The rules framed under Sec 46(1) regd to
in enforcing information as to liability to tax
above, I am directed to observe
as follows
Firstly as regards the Rules framed under Sec 46(1)

(i) Rule 3 may be omitted as
it is superfluous (vide Sch III of IT & WT Rules 1962)
Rule 12 does not appear to be in any
appropriate place and may
be inserted in place of Rule 3 above
after deletion - - - - .

(ii) Rules 7 & 10 of W.T. Rules from
that of Wealth under section 46(2)
of the Regn as their object is to
enforce liability of information re-
garding liability to Tax and
may therefore be removed from
Rules now framed under Sec 46(1)

Last of enclosures.

(iii) Rule 11 is ultra vires as the
Regulation does not authorise the levy
of fines for infringement of rules
under Sec 46

Secondly as regards the Regulations framed under Sec 48(2)
Copies to
(iv) As the Wealth Tax Rules framed
under Sec 48(2) relate only to liability
regd to above additional Wealth Tax
pending the 3 rules — 8, 10 & 11 —

Recommended by

G R S 27]

GENERAL AND REVENUE SECRETARIAT

Continuation sheet draft form.)

have also to be framed under sec. 48(f)

(2) Bye law 5 under this section may be modified as it is based on Rule 14 framed under sec. 46(c), which is also under review.

2 The Rules and the Bye laws may be revised in the light of the above remarks & resubmitted in duplicate.

I have, &c

Sd/-

for Regr Secy

Office of the Deputy Commissioner

Chitaldrug District

Dated, Chitaldrug, 14th May 1921

From

C.Venkata Rao, Esquire, B.A.,

Deputy Commissioner,

Chitaldrug District

ಪತ್ರ ಸಂ 8532

19/5/21

ml 56-20-88

To

B.Ramaswamaiya, Esquire B.A., B.L.,

Secretary to the Government of H H.

the Maharaja of Mysore Revenue Department,

BANGALORE.

Sir,

Adverting to your letter No.R 9969 Ml 56-20-46 -- dated 9th March 1921 I have the honour to state that the rules and bye-laws framed by the Harihar Municipal Council for the - levy of tax on Professions, arts, trades and callings, returned with the above have been herewith re-submitted in duplicate, - needful revision being made as required in the above.

I have the honour to be

Sir,

Your most obedient servant

Deputy Commissioner
Chitaldrug District

1921-22

From C Venkatarama Iyengar BA
Deputy Commissioner
Chitaldrug District

RECEIVED
19 MAY 1921

To B Ramakrishna Ayyangar Esquire BA
Secretary to the Govt of
His Highness the Maharaja of Mysore
Revenue Department
Bangalore

Dated 14th
Despatched 17th } May 21
Received

General No. C 1754-21-22.

Enclosure No. 4

Submits an application for
renewal rules and bye laws
framed by the Harihar Town
Municipal Council for the
levy of tax on professions, arts
trades & callings

Draft Bye-laws framed by the Karachi Town Municipal Council under Sec 48(f) of the Municipal Regulation VII of 1906 and on the rules framed under Sec 46(1) of the said Regulation

1 On the requisition of the Municipal Council or of such person as may be authorised by him from time to time in that behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition be bound to furnish a statement under his signature, in writing, in the form appended to the rules showing his income or profits for the required year or years

2 The Municipal Council or such person or persons authorised by him in that behalf, may in like manner require, (1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list in writing containing the

the names of all persons occupying such buildings or land and specifying the profession, art trade or calling office or appointment of every such person

(2) any employer or the head or Secretary of any public or private office or of firm or Company,

(a) to furnish within a specified time a list containing of the names of all persons in his employ or in the employ of such office firm or Company, with a statement of the salary or income of each of the same

(b) to furnish the above particulars in regard to any incorporated Company or which such employer, head or Secretary as the case may be, is the Agent

3 notwithstanding anything in the rules, every person commencing to exercise any profession art, trade or calling or to hold any office

office or appointment in the Town Municipal Limits who has not been required to furnish a return under By-law 1 shall within "thirty days" of so commencing give information of the fact to the President Town Municipal Council

4 Every person liable to the tax, who shall change either designation of his firm or the nature of his profession art, trade or calling or office or appointment or his place of business, shall, within "thirty days" of such change, give information thereof to the President of the Town Municipal Council

President

Marshall Municipality

Rules for the assessment of a tax on Professions trades and callings and on offices and appointments

Draft Rules framed under Section 46(1) of the Mysore Municipal Regulation for the assessment of a tax on Professions, trades and callings and on offices and appointments

(1) In the rules the word "Person" shall include a firm company or association

(2) Every person who within the Marshall town exercises any profession art trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the Schedule appended to these rules shall pay tax at the rate specified in the said Schedule as payable by persons of the class in which such person is placed

(3) The tax shall be payable half-yearly in each year in advance on first day of January and July in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

(4) No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession art, trade or calling or held an office or appointment for a period of less than sixty days within the town.

(5) The tax leviable under these rules from firm, company or association or undivided Hindu family may be levied from any member of that firm, Company or association of family

(6) Where a person exercises more than one profession art trade or calling or holds more than one office

Offices or appointment whether under the same name or different names the tax shall be calculated on the total annual income or profits from all such sources

(7) On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared the procedure laid down in Sections 634-66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply mutatis mutandis in respect of assessment of the tax the list will be subject to revision half-yearly or yearly or for any period as may be decided by the Council

(8) (1) Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession

art

art, trade or calling or office or appointment has been given by the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him.

Schedule III

(Section 59 clause X) Tax on Arts, Professions Trades and Callings

Class I

Every person holding any office or appointed, public or private or employment in any capacity whose pay, salary or pension amounts to Rs 2000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2000 a month or upwards —

Yearly

(I) Carrying on business as a Company, - - - - - -

(II) Abkari renters, Whole-sale and Retail traders and Manufacturers of every kind, Contractors Ship-owners, Boat owners Auctioneers and Commission Agents, ...

(III) Bankers Money lenders Money-changers and Pawn-brokers, - - - -

(IV) Editors and Proprietors of News-papers, - -

(V) Brokers, under-writers Brokers and Dealers in Securities Shares or Bill of Exchange, - - - - - -

(VI) Practising Barristers Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents, - - - - -

(VII) Dentists and Veterinary surgeons,

(VIII) Practising Medical Practitioners of all kinds including Hakims and Vaidyas, - -

(IX) Architects and Civil Engineers,

(X) Owners and Farmers of Markets and all Farmers,

Rs 100-0-0

yearly

(XI) Keepers of Hotels, Lodging houses, Boarding houses or Billiard Saloons,

(XII) Builders and Surveyors,

(XIII) Owners of Mills, Ware-houses Printing presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds, - - - - -

(XIV) Professional Artists, Photographers, Actors, Owners or Managers of Circus, Theatrical Companies, Musicians and Dancers, - - - -

(XV) Dealers in animals or Vehicles, and owners or Keepers of livery Stables or hackney carriage,

(XVI) Antrzana, - - - - - - - - -

} Rs 100 —

Class II

Every person described in class I whose pay Salary, or pension amounts, or whose income is estimated to amount to Rs 1500 a month or upwards Rs 75 —

Class III

Every person described in class I, whose pay, Salary or pension amounts, or whose income is estimated to amount to Rs 1000 a month or upwards Rs 50 —

Class IV

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 500 a month or upwards ---- Rs 25—

Class V

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 300 a month or upwards Rs 12—

Class VI

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 200 a month or upwards. Rs 8—

Class VII

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 100 a month or upwards - - - - - - Rs 4—

Class VIII

Every person described in class I whose pay, salary or pension amounts or whose

income is estimated to amount
to Rs 50 a month or upwards - - - - Rs 2-0

Class IX

Every person described in class I
whose pay, salary or pension amounts,
or whose income is estimated to
amount, to Rs 30 a month or upwards Re 1-0

Note. The above classification is
subject to the following provisions
namely

Proviso 1 — No owner of a Cotton Press
shall be placed in any class
below class IV

Proviso 2 — No wholesale trader,
Ship-owner Banker Dubash
Barrister, Advocate, High Court
vakil Solicitor Attorney, Architect,
Civil Engineer. Mill owner or
factory owner shall be placed in
any class below class V

Proviso 3 — No Arkaree Renter (other
than a mere liquor shop-keeper),
Editor or proprietor of news-paper,
under-writer Broker or other
Dealer in Securities, Share or
Bills

Bills of Exchange and so forth (Pleaders, Medical Practitioners (other than a Hakim or Vaidyan) Dentist or Veterinary Surgeon shall be placed in any class below class VI

Provided — No Boat-owner, Auctioneer Money lender Second Grade Pleader, Valuer, Law-Agent, owner or farmer Keeper of a Hotel Lodging house, Boarding house or Billiard-saloon and so Builder, Surveyor or owner of a warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below class VII

Municipality

Form return furnished by as to his liability to Profession tax for the year —

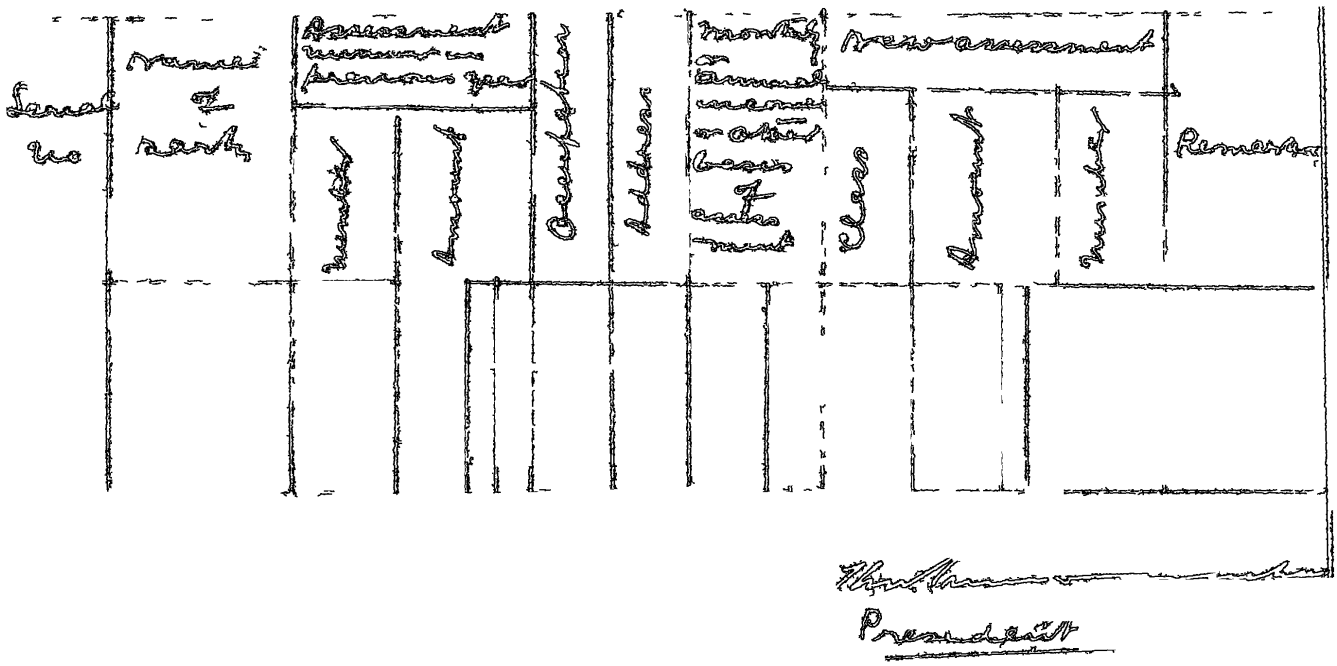
Name and address of party	Nature of profession art, trade or calling followed or office or appointment held	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	

Date

Signature of the party

Profession tax assessment list

Division No



Head Assessor

President

G. R.S VI–71

SUBJECT

Diary No of letter replied to

Section ML
File No SB – 20
Serial No 108

General and Revenue Secretariat

( )

the *191*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 13.11.1921

Read—

Letter no C 175/Rul 20-21 dated 17th May 1921 from the Deputy Commissioner, Bidar submitting for sanction rules framed by the Harihara Town Municipality under Sec 46 (c) of the Rul Regulation for the levy of taxes on professions, arts, trades and callings and bylaws framed

Signed by Mr. D. Subbaraya Setty

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Order To

under Sec 4 (i) of
the Jammu Regulation for
enforcing the supply
of information regarding
liability to taxes in the Land
Revenue
order No ——— of 2020 dt 18.11.21
The rules and
bye laws are approved
with slight modification
as noted on the
attended copy.
Six printed copies
of the above rules and bye laws
may be sent to
this office for reference
and record

Inst of enclosures

Copied by

Examined by

To

The deputy Commissioner Ghatadham

GPH—20,000—17-8-19

with a copy of the approved bye laws rule